

EXHIBIT “B”

Exhibit B

Potential Connections or Related Parties¹

- In the ordinary course of its financial advisory practice, M3 Advisory Partners, LP or its senior professionals (collectively, “M3”) have recently had and/or currently have relationships with various law firms, accounting firms, financial advisory firms, and other professionals and service providers, as well as affiliates of the foregoing (each, an “*Ancillary Entity*”) who are listed on Exhibit “A” as parties-in-interest in these proceedings (the “*Debtor Disclosure Schedule*”). Such relationships have included, among other things, M3 or its senior professionals² serving as an advisor to clients in engagements where (a) such client was or is represented by one or more Ancillary Entities or (b) one or more Ancillary Entities has represented or currently represents one or more parties-in-interest who are not clients of M3. Additionally, certain of the Ancillary Entities may have been retained by M3 and its affiliates in the recent past with respect to matters unrelated to the Debtors and their bankruptcy cases. The Persons shown on the Debtor Disclosure Schedule who constitute (or whose affiliates constitute) Ancillary Entities include, without limitation, Advokatfirmae Schjodt AS/Schjodt LLP; Allen & Overy LLP; Berkeley Research Group, LLC; CohnReznick LLP; Cole Schotz PC; Conyers Dill & Pearman; Covington & Burling LLP; Davis Polk & Wardwell LLP; Deloitte & Touche/Deloitte Tax LLP; EY Bermuda Ltd/EY Cayman Ltd.; Gibbons PC; Grant Thornton LLP; Haynes & Boone LLP; Hogan Lovells International LLP; Holland & Knight LLP; Katten Muchin Rosenman LLP; King & Spalding LLP; KPMG LLP; Kramer Levin Naftalis & Frankel LLP; Kroll Restructuring Administration LLC; Linklaters LLP; Littler Mendelson PC; Locke Lord LLP; Manatt Phelps & Phillips LLP; McAfee & Taft, a Professional Corp.; Mintz Levin Cohn Ferris Glovsky & Popeo PC; Moelis & Company; Morgan Lewis & Bockius LLP; Morris Nichols Arsht & Tunnell LLP; [REDACTED]; Osler Hoskin & Harcourt LLP; Perkins Coie LLP; PKF O’Connor Davies LLP; Quinn Emmanuel Urquhart & Sullivan LLP; Simmons & Simmons LLP; Stikeman Elliott LLP; Sullivan & Cromwell LLP; Walkers (Bermuda) Ltd.; White & Case LLP; and Willis Towers Watson PLC. To the best knowledge of the senior professionals at M3 on the date hereof, such relationships have been unrelated to the Debtors, do not create interests adverse to the Debtors and are not in connection with these proceedings. In addition, none of such Ancillary Entities is a current client of M3.
- M3 has currently has or recently has had relationships with various bank and non-bank lenders, trustees, other financial institutions acting in various capacities, and other equity and debt financing sources, as well as affiliates of any of the foregoing, who are listed on the Debtor

¹ References in this Schedule to parties-in-interest with which M3 currently has or recently has had relationships in any category described above are not exclusive and the party-in-interest or an affiliate thereof also may have other relationships with M3 in the same or other categories without specific identification. All disclosures contained herein are made to the knowledge of M3 based upon parties-in-interest disclosures provided in various engagements and other information of which the senior professionals at M3 have actual knowledge. For purposes of this Schedule, the term “Persons” shall include entities and natural persons and any reference to a specific Person shall be deemed to also be a reference to affiliates of such Person.

² For purposes of this Schedule, the term “senior professionals” refers to Managing Directors and Directors of M3.

Disclosure Schedule as parties-in-interest to these proceedings (collectively, the “**Financial Institutions**”). Such relationships may include, among other things, (a) a direct relationship between M3 and one or more of the Financial Institutions, (b) M3 advising Persons who themselves have relationships with such Financial Institutions and (c) M3 being involved in a proceeding or other engagement in which one or more Financial Institutions was separately a party-in-interest (the parties-in-interest described in clauses (a), (b) and (c) collectively, “**Ancillary Institutions**”). Such Ancillary Institutions include, without limitation: [REDACTED]; [REDACTED]; [REDACTED]; [REDACTED]; [REDACTED]; [REDACTED]; [REDACTED]; BCB Bancorp. Inc.; [REDACTED]; [REDACTED]; [REDACTED]; [REDACTED]; [REDACTED]; Fidelity Digital Assets Services LLC/Fidelity Prime; [REDACTED]; [REDACTED]; [REDACTED]; [REDACTED]; [REDACTED]; [REDACTED]; Signature Bank; Silicon Valley Bank; [REDACTED]; Silvergate Bank; [REDACTED]; [REDACTED]; [REDACTED]; [REDACTED]; and Tiger Global Management LLC. To the best knowledge of the senior professionals at M3 on the date hereof, such relationships have been unrelated to the Debtors, do not create interests adverse to the Debtors and are not in connection with these proceedings. In addition, we note that M3 currently serves as a financial advisor to [REDACTED] in a matter which accounts for less than 2% of the gross revenue of M3 for the past two years. None of the Ancillary Institutions other than [REDACTED] are current clients of M3.

- M3 currently serves as the financial advisor to the Official Committee of Unsecured Creditors of Celsius Networks (“**Celsius**”) and, subject to the approval of the United States Bankruptcy Court for the Southern District of New York, has been selected to serve as a financial advisor to the Official Committee of Unsecured Creditors of Voyager Digital Holdings Inc. (“**Voyager**”) solely with respect to certain transactions with FTX in which the existing financial advisor has a conflict of interest. In connection with such engagements, we note that:
 - On the Debtor Disclosure Schedule, Celsius is identified as an “Exchange/Marketplace”.
 - As noted above, M3 currently serves as the financial advisor to the Official Committee of Unsecured Creditors of Celsius and BlockFi has been identified as a “Significant Competitor” to Celsius.
 - On the Debtor Disclosure Schedule, Voyager Digital is disclosed as an “Exchange/Marketplace”.
 - As previously noted, M3 has been selected to serve as a Financial Advisor to Official Committee of Unsecured Creditors of Voyager solely with respect to certain matters relating to transactions with FTX and BlockFi has been identified as an “NDA Counterparty” to Voyager.

- [REDACTED] is disclosed as a “Loan Counterparty” and “Top-50 Unsecured Creditor” of the Debtors on the Debtor Disclosure Schedule.
 - [REDACTED].
 - [REDACTED]
 - [REDACTED]
 - [REDACTED]
 - [REDACTED]
 - [REDACTED]
- On the Debtor Disclosure Schedule, Anchorage Digital Bank N.A., (“**Anchorage Bank**”) is disclosed as a “Custodian” and Anchorage Capital Group LLC (“**Anchorage Capital**”) is disclosed as a “Potential M&A Transaction Counterparty”.
 - Anchorage Capital Group LLC has been identified as a secured lender to a recent client of M3 on an engagement which was unrelated to the Debtors. This engagement has been completed.
 - Anchorage Digital Bank N.A. and Anchorage Lending CA LLC have been identified as “Lenders/Lending” for Voyager.
 - Anchorage Hold LLC and Anchorage Lending CA LLC have been identified as “Institutional Customers” for Celsius.
- On the Debtor Disclosure Schedule, [REDACTED] is disclosed as a “Potential M&A Counterparty”.
 - [REDACTED]
- On the Debtor Disclosure Schedule, Auros Tech Ltd. is disclosed as a “Loan Counterparty”.
 - Auros Tech Limited and Auros Tech Limited –Maple have been identified as “Institutional Customers” of Celsius.
- On the Debtor Disclosure Schedule, BitGo is disclosed as a “Custodian” and BitGo Holdings Inc. has been disclosed as a “Significant Lender”.
 - BITGO has been identified as a “Vendor” to Celsius.
 - BitGo Prime, LLC has been identified as a “Lenders/Lending” to Voyager.
 - BitGo, Inc. has been identified as a “Vendor” to Voyager.
- On the Debtor Disclosure Schedule, Blockdaemon is disclosed as a “Custodian” and Blockdaemon Inc. has been disclosed as a “Significant Vendor”.
 - Blockdaemon Limited has been identified as a Vendor to Celsius.
 - Blockdaemon Inc. has been identified as a “Vendor” to Celsius.

- On the Debtor Disclosure Schedule, ByBit is disclosed as an “Exchange/Marketplace”.
 - ByBit Fintech Limited has been identified as an “NDA Counterparty” to Voyager.
- [REDACTED]
 - [REDACTED]
- On the Debtor Disclosure Schedule, (a) Fireblocks Inc. has been identified as a “Significant Vendor” and (b) each of Fireblocks, Fireblocks Inc., Fireblocks International, Fireblocks Lending and Fireblocks Wallet has been identified as a “Custodian”.
 - Fireblocks has been identified as a “Potential Bidding Party” for Celsius.
- On the Debtor Disclosure Schedule, Flow Traders BV is disclosed as a “Loan Counterparty”.
 - Flow Traders BV has been identified as an “Institutional Customer” of Celsius.
- On the Debtor Disclosure Schedule, FTX, FTX International and FTX Trading Ltd. are disclosed as “Exchanges/Marketplaces”, (b) FTX Trading Ltd. has been identified as a “Significant Vendor” and (c) FTX has been identified as an “Equity Holder”.
 - FTX has been identified as a “Potential Bidding Party – DIP Financing” for Celsius.
 - As previously noted, M3 has been selected to serve as a Financial Advisor to Official Committee of Unsecured Creditors of Voyager solely with respect to certain matters relating to transactions with FTX and BlockFi has been identified as an “NDA Counterparty” to Voyager.
- On the Debtor Disclosure Schedule, certain Persons have been disclosed as “Potential M&A Transaction Counterparties” and such Persons (or affiliates thereof) also have been identified as an “NDA Counterparty” for Voyager and/or “Potential Bidding Parties” for Celsius. Such persons include, without limitation:
 - [REDACTED];
 - [REDACTED];
 - [REDACTED];
 - [REDACTED];
 - [REDACTED]

- [REDACTED]
[REDACTED]
[REDACTED]
 - Gemini Investments LP (which also has been disclosed as a “Custodian”, “Equity Holder” and “Significant Vendor” on the Debtor Disclosure Schedule and has been identified as an “Institutional Customer” of Celsius);
 - Genesis Digital Assets (which also has been disclosed as an “Institutional Customer” on the Debtor Disclosure Schedule and also has been identified as a “Lender” to Voyager);
 - [REDACTED];
 - [REDACTED];
 - [REDACTED];
 - [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
 - [REDACTED];
 - [REDACTED]
[REDACTED]; and
 - [REDACTED].
- On the Debtor Disclosure Schedule, Robinhood has been disclosed as an “Exchange/Marketplace”.
 - Robinhood has been identified as a “Potential Bidding Party” for Celsius.
 - Robinhood Markets, Inc. has been identified as an “NDA Counterparty” for Voyager.
 - On the Debtor Disclosure Schedule, JSCT Cayman has been disclosed as a “Loan Counterparty”.
 - JSCT Hong Kong Limited has been identified as an “Institutional Customer” for Celsius.
 - JSCT, LLC (Jane Street) has been identified as an “NDA Counterparty” for Voyager.
 - On the Debtor Disclosure Schedule, (a) Kenetic, Kenetic Advisors Ltd. and Kenetic Holdings Ltd. have been disclosed as “Equity Holders” and (b) Kenetic Holdings Ltd. has been disclosed as a “Loan Counterparty”.
 - Kenetic Trading Limited has been identified as a “Vendor” to Celsius.

- On the Debtor Disclosure Schedule, (a) Kraken has been disclosed as a “Custodian” and as an “Exchange/Marketplace” and (b) Payward Inc. has been disclosed as a “Loan Counterparty”.
 - Kraken has been identified as a “Potential Bidding Party” for Celsius.
 - Payward Inc. (d/b/a Kraken) has been identified as an “NDA Counterparty” for Voyager.
- On the Debtor Disclosure Schedule, Mountain Cloud Global Ltd. has been disclosed as a “Loan Counterparty”.
 - Mountain Cloud Global Limited has been identified as an “Institutional Customer” of Celsius.
- On the Debtor Disclosure Schedule, [REDACTED] has been disclosed as a “Significant Client”.
 - [REDACTED]
- On the Debtor Disclosure Schedule, Nexo has been disclosed as an “Exchange/Marketplace”.
 - Nexo has been identified as a “Potential Bidding Party” for Celsius.
- On the Debtor Disclosure Schedule, Paxos is disclosed as a “Custodian”.
 - Paxos has been identified as a “Potential Bidding Party” for Celsius.
- On the Debtor Disclosure Schedule, Point95 Global (Hong Kong) Ltd. is disclosed as a “Loan Counterparty”.
 - Point95 Global has been identified as an “Institutional Customer” for Celsius.
- On the Debtor Disclosure Schedule, Virtu Financial Singapore Pte. Ltd. is disclosed as a “Loan Counterparty”.
 - Virtu has been identified as a Vendor to Celsius.
- On the Debtor Disclosure Schedule, each of Visa Inc. and Visa USA Inc. is disclosed as a “Significant Vendor”.
 - Visa has been identified as a “Potential Bidding Party” for Celsius.
- On the Debtor Disclosure Schedule, West Realm Shires Inc. is disclosed as a “Significant Vendor” and as a “Top-50 Unsecured Creditor”.
 - West Realm Shires Services Inc. (d/b/a FTX US) has been identified as an “NDA Counterparty” to Voyager.

- On the Debtor Disclosure Schedule, Wintermute Ltd. is disclosed as an “Exchange/Marketplace”.
 - Wintermute – Maple is disclosed as an “Institutional Customer” for Celsius.
 - Wintermute Trading Ltd. has been identified as an “Institutional Customer” and “Vendor” for Celsius.
- Certain of the “Significant Clients” of the Debtors disclosed on the Debtor Disclosure Schedule also have been identified, based upon similarity of name, as potentially being “Top-50 Creditors” or “Customers” of Voyager or “Retail Customers” of Celsius.
 - These clients include, without limitation, [REDACTED], [REDACTED], [REDACTED], [REDACTED], [REDACTED], [REDACTED], [REDACTED], [REDACTED]; and [REDACTED].
- On the Debtor Disclosure Schedule, each of Jill Frizzley and Scott D. Vogel has been disclosed as a “Current and Former Director and Officer”.
 - Each of Jill Frizzley and Scott Vogel has been identified as a “Board member” of Voyager.
- On the Debtor Disclosure Schedule, each of CMS and CMS Holdings LLC has been disclosed as an “Equity Holder”.
 - CMS CMNO LLP has been identified as a Vendor to Celsius.
 - CMS Holdings LLC has been identified as an “Institutional Customer” of Celsius.
 - CMS Cameron McKenna Nabarro Olswang LLP has been identified as a party-in-interest with respect to a recent client of M3. This engagement has been completed.
- On the Debtor Disclosure Schedule, (a) Coinbase is disclosed as a “Custodian” and “Exchange/Marketplace”, (b) Coinbase Global Inc. has been disclosed as an “Equity Holder” and “Significant Vendor” and (c) Coinbase Ventures has been disclosed as an “Equity Holder”.
 - Coinbase has been identified as a “Potential Bidding Party” for Celsius.
 - Coinbase Credit has been identified as an “Institutional Customer” of Celsius.
 - Coinbase Global Inc. has been identified as an “NDA Counterparty” for Voyager.
- On the Debtor Disclosure Schedule, ConsenSys and ConsenSys Fund I LP have been disclosed as “Equity Holders”.
 - Consensys has been disclosed as a “Potential Bidding Party” for Celsius.
 - Consensys Ag has been disclosed as a “Vendor” for Celsius.

- On the Debtor Disclosure Schedule, Core Scientific has been identified as a “Litigation Counterparty” and “Loan Counterparty”.
 - Core Scientific has been identified as a “Vendor” for Celsius.
 - Core Scientific Inc. has been identified as an “Institutional Customer” for Celsius.
- On the Debtor Disclosure Schedule, Flow Traders BV has been disclosed as a “Loan Counterparty”.
 - Flow Traders BV has been identified as an “Institutional Customer” of Celsius.
- On the Debtor Disclosure Schedule, HRTJ Ltd. has been disclosed as a “Loan Counterparty”.
 - HRTJ Limited has been identified as an “Institutional Customer” of Celsius.
- On the Debtor Disclosure Schedule, Jump Capital has been disclosed as an “Equity Holder”.
 - J Digital 6 Cayman Ltd (d/b/a Jump Trading) has been identified as an “NDA Counterparty” for Voyager.
 - JUMP Trading also has been identified as an “Institutional Customer” of Celsius.
- On the Debtor Disclosure Schedule, [REDACTED] has been disclosed as a “Potential M&A Transaction Counterparty”.
 - [REDACTED].
- On the Debtor Disclosure Schedule, [REDACTED] has been disclosed as a “Potential M&A Transaction Counterparty”.
 - [REDACTED].
 - [REDACTED].
- On the Debtor Disclosure Schedule, OpenSea has been disclosed as an “Exchange/Marketplace”.
 - OpenSea has been identified as a “Potential Bidding Party” for Celsius.

To the best knowledge of the senior professionals at M3 on the date hereof, such relationships have been unrelated to the Debtors, do not create interests that would cause M3 to fail to be a disinterested party with respect to the Debtors and are not in connection with these proceedings. In addition, M3 is not currently providing, and has not recently provided, financial advisory or other services to any of the Persons described above as a party-in-interest to the Voyager or Celsius proceedings.

- On the Debtor Disclosure Schedule, [REDACTED] has been identified as a “Potential M&A Counterparty”.
 - A [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
- On the Debtor Disclosure Schedule, [REDACTED] has been identified as a “Potential M&A Counterparty”.
 - [REDACTED]
[REDACTED]
[REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
- On the Debtor Disclosure Schedule, Alan J. Carr is disclosed as a “Current & Former Director & Officer”.
 - Alan J. Carr has been identified as a director of one of the SPACs, a director of Celsius and a director (or analogous position) of certain other clients and former clients of M3. To the best knowledge of the senior professionals at M3 on the date hereof, such relationships have been unrelated to the Debtors, do not create interests adverse to the Debtors and are not in connection with these proceedings.
- On the Debtor Disclosure Schedule, [REDACTED] has been disclosed as a “Potential M&A Transaction Counterparty”.
 - [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
- On the Debtor Disclosure Schedule, Osler Hoskin & Harcourt LLP is disclosed as an “Ordinary Course Professional”.
 - Osler Hoskin & Harcourt LLP is currently serving as local counsel in Canada to one of the SPACs with respect to a merger agreement between that SPAC and a Canadian company. To the best knowledge of the senior professionals at M3 on the date hereof,

such relationships have been unrelated to the Debtors, do not create interests adverse to the Debtors and are not in connection with these proceedings.

- On the Debtor Disclosure Schedule, [REDACTED] has been disclosed as a “Potential M&A Transaction Counterparty”.

- [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

- On the Debtor Disclosure Schedule, [REDACTED] is disclosed as a “Potential M&A Transaction Counterparty”.

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

- On the Debtor Disclosure Schedule, [REDACTED] is disclosed as a “Potential M&A Transaction Counterparty”.

- [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

- M3 currently purchases or recently has purchased goods and services in the ordinary course of business and in the open market from vendors who are listed on the Debtor Disclosure Schedule as parties-in-interest to these proceedings. Similarly, clients of M3, and debtors and parties-in-interest with respect to matters in which M3 is currently involved or recently has been involved in various capacities, also purchase or recently have purchased, or sell or recently have sold, goods and services in the ordinary course of business and in the open market from or to certain of the Persons listed on the Debtor Disclosure Schedule as parties-in-interest to these

proceedings. To the best knowledge of the senior professionals at M3 on the date hereof, such relationships have been unrelated to the Debtors, do not create interests adverse to the Debtors and are not in connection with these proceedings.

- M3 currently serves or recently has served as a financial advisor to various Persons which have (a) purchased, or currently purchase, insurance (including, without limitation, health and similar insurance), employment benefits services, or utilities from, (b) leased property or assets from landlords or lease counterparties who are, or (c) recently have been or are subject to the taxing or other regulatory authority of, Persons listed on the Debtor Disclosure Schedule as parties-in-interest to these proceedings. In addition, M3 itself purchases or has recently purchased insurance, employments benefits services or utilities from, or currently or recently has leased property or assets from, or is or recently has been subject to the taxing or other regulatory authority of, Persons who are listed on the Debtor Disclosure Schedule as parties-in-interest to these proceedings. To the best knowledge of the senior professionals at M3 on the date hereof, such relationships have been unrelated to the Debtors, do not create interests adverse to the Debtors and are not in connection with these proceedings. In addition, none of such Persons currently retain or have recently retained M3 to provide financial advisory or other services.
- In the ordinary course of its business, M3 provides services to Persons currently or recently conducting, or involved in, bankruptcy proceedings in various federal bankruptcy courts in the United States. In connection with these proceedings, M3 interacts with Judges of the United States Bankruptcy Courts and personnel of the Office of the United States Trustee in various jurisdictions, including, without limitation, those of the Southern District of New York. To the best knowledge of the senior professionals at M3 on the date hereof, such relationships have been unrelated to the Debtors, do not create interests adverse to the Debtors and are not in connection with these proceedings, except that [REDACTED]
[REDACTED]
[REDACTED]. In addition, M3 does not have any clients who are currently the subject of bankruptcy proceedings in the United States Bankruptcy Court for the District of New Jersey ("**DNJ Court**") and, to the best knowledge of the senior professionals at M3 on the date hereof, no relationship exists with any of the individuals described in Section 1(v) (i.e., US Trustee Personnel, Judges, and Court Contacts for the District of New Jersey) of the Debtor Disclosure Schedule ([REDACTED])
[REDACTED].